

NEW HAMPSHIRE DEPARTMENT OF EDUCATION  
Office of School Finance  
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STATE AVERAGE COST PER PUPIL AND TOTAL EXPENDITURES 2019-2020

	Elementary	Middle	High	Total
<b>Part A - Expenditures</b>				
Operating Expenses for Public Schools	\$1,429,102,694	\$503,537,491	\$819,694,957	\$2,752,335,142
Tuition (less interdistrict transfers)	26,646,092	18,995,513	126,887,046	172,528,651
Transportation	62,902,660	23,320,525	42,939,858	129,163,043
<b>Elem and Secondary Current Expenses</b> <sup>1</sup>	<b>\$1,518,651,446</b>	<b>\$545,853,529</b>	<b>\$989,521,861</b>	<b>\$3,054,026,836</b>
Capital Items (other than facilities reported below)				42,857,204
Bonds & Notes Interest				42,715,307
<b>Total Recurring Elementary and Secondary Expenditures</b>				<b>\$3,139,599,347</b>
Facility Construction & Acquisition				97,680,291
<b>Total Expenditures for Elementary and Secondary Education</b>				<b>\$3,237,279,638</b>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$3,381,985	\$831,310	\$1,694,748	\$5,908,043
Non-public Programs				249,132
Adult Education				4,900,152
Community/Jr. College Ed. Program				0
Community Service				755,357
Allocation to Charter Schools/Other Agencies				2,249,701
<b>Total Expenditures for 2019-2020</b> <sup>2</sup>				<b>\$3,251,342,023</b>
<b>Part B - Pupil Memberships</b>				
Average daily membership in attendance <sup>3</sup>	83,142.98	31,593.12	48,860.88	163,596.98
<b>Part C - Cost Per Pupil</b>				
Operating Expenses for Public Schools	\$17,188.49	\$15,938.20	\$16,776.10	\$16,823.88
Tuition (less interdistrict transfers)	320.49	601.25	2,596.90	1,054.60
Transportation	756.56	738.15	878.82	789.52
<b>Elem and Secondary Current Expenses</b>	<b>\$18,265.54</b>	<b>\$17,277.60</b>	<b>\$20,251.82</b>	<b>\$18,668.00</b>
Capital Items (other than facilities reported below)				\$261.97
Bonds & Notes Interest				261.10
<b>Total Recurring Expenditures</b>				<b>\$19,191.07</b>
Facility Construction & Acquisition				597.08
<b>Total Expenditures for Elementary and Secondary Education</b>				<b>\$19,788.15</b>
<b>Current Expenditures Not Part of Public Elementary &amp; Secondary</b>				
Summer School	\$40.68	\$26.31	\$34.69	\$36.11
Non-public Programs				1.52
Adult Education				29.95
Community/Jr. College Ed. Program				0.00
Community Service				4.62
Allocation to Charter Schools/Other Agencies				13.75
<b>Total Expenditures for 2019-2020</b>				<b>\$19,874.10</b>

This State Average is based on district operated schools only.

- 1 Inter-district tuition payments have been deducted. Inter-district transportation payments of \$189,831.64 can not be attributed to a grade level and have not been deducted.
- 2 Does not include Bond Principal repayment of: \$91,454,160. Bond Principal repayments are not included because expenditures financed by bonds and notes have already been reported as expenditures in the current or a previous year.
- 3 High school average daily membership (ADM) does not include ADM of 58.58 for students attending vocational programs out-of-state.